



Meeting of the Board of Directors Western Gateway Elementary School

Thursday, October 26 , 2023
4:00 pm

1300 SW 15th Street Oklahoma City, OK 73108
www.westerngateway.school

Western Gateway Elementary School, Inc.

Board of Directors Meeting

A G E N D A

October 26, 2023, 4:00 PM

1300 SW 15th Street, Oklahoma City, OK 73108

Board members:

Blair Humphreys, Pete White, Ashley Terry, Edgar Medina

School Representatives:

Heather Zacarias, Head of School; Diana Bedwell; Minutes Clerk; Leslie Batchelor, Legal Counsel; Steve Huff, Charter School Consultant

Access to the board agenda will be posted on the Western Gateway Website, <https://www.westerngateway.school> *Click on About Us, then click on Board of Directors, scroll down to 2022 WGES Board Calendar of scheduled meetings for the agenda. The board agenda is also posted on the front entry of the Western Gateway School site.

Official action can be taken only on items that appear on the Agenda. The WGES Board of Directors may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, the Board or the Chair may refer the matter to the Head of School or Legal Counsel. The Board may also refer items to staff or committees for additional study. Under certain circumstances, items are deferred to a specific later date or stricken from the agenda entirely.

1. Call to Order & Welcome Blair Humphreys
2. Roll Call Blair Humphreys
3. Head of School Update Heather Zacarias
 - a. Parent Involvement- Parent/Teacher Conferences
 - b. Booster-Thon Kick Off
 - c. El Oso's Travels

4. Consent Agenda Blair Humphreys

The following items concern reports and items of a routine nature normally approved at Board meetings. They will be considered and voted on together as a group with one vote; provided that any Board member may ask that one or more items be considered and voted on separately. The Consent Agenda includes discussion, consideration, and possible action upon the following items:

- a. Approval of Minutes from September 21, 2023
 - b. Approval of Purchase Orders # 2024-11-113 through 2024-11-117 and any changes to any prior existing purchase orders
 - c. Approval of September 2023 financial reports
5. Comments by board members and/or public comments.
6. New business
7. Adjourn

WESTERN GATEWAY ELEMENTARY SCHOOL, INC.

Minutes

Board of Directors Regular Meeting

Thursday, September 21, 2023, 4:00 pm

This meeting of the Board of Directors of Western Gateway Elementary School, Inc. was held on Thursday, September 21, 2023, at 4:00 pm. The meeting was held in person at Western Gateway Elementary School, 1300 SW 15th Street, Oklahoma City, OK 73108

Statement of Compliance with the Oklahoma Open Meeting Act:

The meeting agenda was delivered to the Oklahoma County Clerk on Friday, September 15, 2023, and had been posted on September 15, 2023 on the school website: <http://www.westerngateway.school> The meeting notice was also posted at the school entrance.

1. Call to Order

Mr. Blair Humphreys called the meeting to order at 4:00 p.m. on September 21, 2023.

2. Roll Call

Mr. Humphreys called the roll. Board members present were: Mr. Blair Humphreys, Mr. Edgar Medina, and Ms. Ashley Terry. Board members absent were: Mr. Pete White. Others present were: Heather Zacarias, Head of School and Diana Bedwell.

3. Update from Heather Zacarias, Head of School

Ms. Zacarias shared the Head of School update. Ms. Zacarias updated the Board on the Sky Dance Festival that was held at Wheeler ferris wheel. The festival was hosted by O.P.E.N. and was open to the public. There were 145 Western Gateway families in attendance. Western Gateway will be holding their annual Fun Run this October. The PTA is currently collecting donations for t-shirt sponsorship. Ms. Zacarias also informed the board of the OSO Family Support that Yesscia Garcia, school social worker, has provided. Oso Family Support offers help with uniforms, school supplies, medical assistance, emergency guardianship and counseling. Ms. Bedwell then informed the Board of the accreditation visit from the State Department. The visit was successful and we will look forward to our next visit this Spring. Lastly, Ms. Zacarias told the Board about the Safety and Security Grant that Western Gateway was awarded. The grant will pay for additional security, cameras and new gates on the playground.

4. Consideration and authorization of WGES Consent Agenda

A motion was made by Mr. Medina to approve the Western Gateway consent agenda. The motion was seconded by Ms. Terry and approved on the following vote:

Ayes: Humphreys, Terry, Medina

Nays: None

5. Discussion, consideration, and possible action to approve WGES Estimate of Needs for 2024.

A motion was made by Ms. Terry to approve WGES Estimate of Needs for 2024. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, Terry, Medina

Nays: None

6. Discussion, consideration, and possible action to approve WGES Activity Fund sub-accounts
- a. Sub-account 815- WGES General Activity
 - b. Sub-account 815- OSO Family Fund

A motion was made by Ms. Terry to approve the WGES Activity Fund sub-accounts. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Humphreys, Terry, Medina

Nays: None

7. Discussion and consideration to select legal counsel for the Western Gateway Elementary School

Mr. Medina made a motion to approve the selection of legal counsel for the Western Gateway Elementary School. The motion was seconded by Ms. Terry.

Ayes: Terry, White, Medina

Nays: None

8. Discussion, consideration, and possible action to approve the following financial positions/roles for the 2023-2024 fiscal year:

- a. Treasurer: Jay Jenkins, Oklahoma Consulting & Accounting Services, LLC
- b. Board Minutes Clerk: Diana Bedwell
- c. Encumbrance Clerk: Diana Bedwell
- d. Activity Fund Custodian: Diana Bedwell
- e. Activity Fund Co-Custodian: Heather Zacarias
- f. Federal Programs Director: Heather Zacarias and Diana Bedwell

A motion was made by Ms. Terry to approve the financial positions/roles for the 2023-2024 fiscal year: The motion was seconded by Mr. Edgar.

Ayes: White, Terry, Medina

Nays: None

9. Discussion, consideration, and possible action to schedule WGES Board of Directors professional development- SB 516.

A discussion was held regarding the scheduling of WGES Board of Directors professional development.

10. Comments

None

11. New Business

None

12. Adjournment

A motion was made by Ms. Terry to adjourn the meeting. The motion was seconded by Mr. Medina and approved on the following vote:

Ayes: Terry, White, Medina

Nays: None

The meeting was adjourned at 5:06 pm.

Edgar Medina, Board Secretary

Encumbrance Register

Options: Year: 2023-2024, Date Range: 9/16/2023 - 6/30/2024, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	4	07/01/2023	27	AMAZON CAPITAL SERVICES	INSTRUCTIONAL SUPPLIES AND MATERIALS	3,000.00
11	18	07/01/2023	5	CENTER FOR ECONOMIC DEVELOPMENT LAW	LEGAL SERVICES	-10,950.00
11	32	07/01/2023	55	EVALUATION WORKS, LLC	PSYCH EVAL SERVICES/THERAPY	0.00
11	76	07/01/2023	106	SAM'S CLUB MC/SYNCB	AUGUST CREDIT CARD PAYMENT	-1,000.00
11	77	07/01/2023	106	SAM'S CLUB MC/SYNCB	SEPTEMBER CREDIT CARD PAYMENT	-869.74
11	87	07/01/2023	25	SAM'S CLUB/SYNCHRONY BANK	CLASSROOM SUPPLIES/ PAPER GOODS	0.00
11	89	07/01/2023	46	SCHOOL SAFE ID	HANG TAGS FOR PARENT PICKUP	2,500.00
11	95	07/01/2023	122	STRYKER INTEGRATED SOLUTIONS	ANNUAL FIRE ALARM AND SPRINKLER INSPECTIONS	35.00
11	98	07/01/2023	80	TODAY'S THERAPY SOLUTIONS	SPECIAL ED SERVICES	0.00
11	105	07/01/2023	68	VSC FIRE AND SECURITY	MONITORING	4,790.00
11	113	09/19/2023	154	CHOICE SCAPES	SPRINKLER REPAIRS	1,760.00
11	114	09/21/2023	155	COMMITTEE FOR CHILDREN	COUNSELOR CURRICULUM	7,486.83
11	115	09/28/2023	156	THE READING LEAGUE	ONLINE ACADEMY KNOWLEDGE BLOCK	2,400.00
11	116	09/28/2023	128	KNOX GLASS	REKEY LOCKS AND LOCK REPLACEMENT	18,000.00
11	117	10/05/2023	157	PHILLIPS MURRAH P.C.	LEGAL SERVICES	10,950.00
Non-Payroll Total:						\$38,102.09
Payroll Total:						\$42,343.09
Balance Forward:						\$2,921,145.14
Report Total:						\$3,001,590.32

Payment Register

Options: Year: 2023-2024, Fund: GENERAL FUND, Date Range: 9/16/2023 - 6/30/2024, Print Payroll Payments: False, Print Details: False

Payment No	Date	Vendor No	Vendor	Type	Date Voided	Void Amount	Amount
136	09/21/2023	40	BENCHMARK EDUCATION COMP				\$775.50
137	09/21/2023	154	CHOICE SCAPES				\$1,760.00
138	09/21/2023	86	FILTER TEC				\$401.04
139	09/21/2023	15	OKLAHOMA CONSULTING AND A				\$2,050.00
140	09/21/2023	79	ONG				\$236.24
141	09/21/2023	153	PBISAPPS				\$350.00
142	09/21/2023	63	R.K. BLACK, INC.				\$532.31
187	09/29/2023	27	AMAZON CAPITAL SERVICES				\$49.94
188	09/29/2023	37	BRIDGE TOWER OpCo, LLC				\$197.40
189	09/29/2023	106	SAM'S CLUB MC/SYNCB				\$130.26
190	09/29/2023	122	STRYKER INTEGRATED SOLUTION				\$935.00
191	09/29/2023	71	WM CORPORATE SERVICES, INC.				\$326.93
192	10/05/2023	27	AMAZON CAPITAL SERVICES				\$1,882.32
193	10/05/2023	53	ARTS COUNCIL				\$1,508.50
194	10/05/2023	110	COOPER PROJECT ADVISORS, LLC				\$1,835.00
195	10/05/2023	20	ELITE TECHNOLOGY SOLUTIONS,				\$1,980.00
196	10/05/2023	55	EVALUATION WORKS, LLC				\$80.00
197	10/05/2023	42	LITERACY RESOURCES, LLC				\$356.00
198	10/05/2023	73	KEYSTONE FOODSERVICE				\$20,550.95
199	10/05/2023	58	MEDINA HANDYMAN SERVICES				\$7,292.10
200	10/05/2023	72	MODERN ENVIRONMENT				\$728.33
201	10/05/2023	25	SAM'S CLUB/SYNCHRONY BANK				\$179.96
202	10/05/2023	34	SCOTT RICE				\$1,881.43
203	10/05/2023	80	TODAY'S THERAPY SOLUTIONS				\$4,937.50
Non-Payroll Total:							\$50,956.71
Payroll Total:							\$178,719.41
Balance Foward:							\$404,715.78
Total:							\$634,391.90

**WESTERN GATEWAY ELEMENTARY SCHOOL
OKLAHOMA CITY, OKLAHOMA**

MONTHLY FINANCIAL REPORT

September 30, 2023 and Year to Date

TABLE OF CONTENTS

Table of Contents

Compilation Report

Statement of Assets, Liabilities, and Net Assets – Cash Basis 1

Combined Statement of Revenues, Expenditures and Changes
in Cash Fund Balances – Regulatory Basis 2

Statement of Revenue and Expenses – General Fund - Cash Basis 3

Supplemental Information

Report of Revenue by Month – General Fund – Cash Basis 4

Statement of Expenses by Project/Object – General Fund – Cash Basis 5-7

Three (3) Year Comparison – Cash Basis 8

Building Fund Revenue/Expenditure Summary

Gifts Fund Revenue/Expenditure Summary

Insurance Recovery Fund Revenue/Expenditure Summary

Activity Fund Revenue/Expenditure Summary



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

October 3, 2023

Honorable Board of Trustees
Western Gateway
Oklahoma City, Oklahoma

We have compiled the accompanying statement of assets, liabilities, and net assets – cash basis for the Western Gateway as of September 30th, 2023, and the related statements of revenues and expenses – cash basis for the three (3) months then ended. Our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting and the budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting, in the form of financial statements and supplemental information that is the representation of the management. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from the cash and budgetary basis of accounting that is described in the following paragraph.

The regulatory basis of accounting requires a specific format of presentation of governmental funds and the accompanying presentation does not comply with that format. Additionally, fixed assets and any related debt are not included in the statement of assets, liabilities and net assets presented on a cash basis. Any such accounts are reflected in the statement of revenues and expenses as a corresponding receipt and/or expenditure of funds. The effects of these departures on the financial statements have not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the school's assets, liabilities, net assets, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Western Gateway.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AT SEPTEMBER 30, 2023

	General Fund	Building Fund	Gifts Fund	Insurance Recovery Fund	Activity Fund	Totals
Assets						
Cash	\$ 209,035.25	58,913.90	363,947.10	303,332.40	30,138.67	965,367.32
Liabilities						
Outstanding Payments	58,481.38	-	-	329,618.62	-	388,100.00
Reserves	7,713.82					7,713.82
Funds Held for Student Organizations					30,138.67	30,138.67
Total Liabilities	66,195.20	-	-	329,618.62	30,138.67	425,952.49
Net Assets	\$ 142,840.05	58,913.90	363,947.10	(26,286.22)		539,414.83

WESTERN GATEWAY ELEMENTARY SCHOOL
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH FUND
BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
SEPTEMBER 30, 2023

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	EXPENDABLE TRUST AND INSURANCE RECOVERY FUNDS	TOTALS (MEMO. ONLY)
Revenues				
Local sources	\$ 15,319.30	-	236,599.97	251,919.27
State sources	362,805.64			362,805.64
Federal sources	12,741.53			12,741.53
Total revenues	390,866.47	-	236,599.97	627,466.44
Expenditures				
Instruction	265,635.09		24,497.58	290,132.67
Support services	304,472.40		488,788.08	793,260.48
Operation of non-instructional services	19,236.32			19,236.32
Other uses	1,836.00			1,836.00
Total expenditures	591,179.81		513,285.66	1,104,465.47
Revenues over (under) expenditures	(200,313.34)	-	(276,685.69)	(476,999.03)
Cash fund balance, beginning of year	343,153.39	58,913.90	614,346.57	1,016,413.86
Cash fund balance, end of period	\$ 142,840.05	58,913.90	337,660.88	539,414.83

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF REVENUE AND EXPENSES- GENERAL FUND - CASH BASIS

	Source Codes	2022-23 Actual	2022-23 As of 9/30/22	% of YTD to Actual	2023-24 Budgeted	2023-24 As of 9/30/23	% of YTD to Budgeted
<u>Revenue</u>							
Reimbursements	1500	\$ 8.50	-	0.0%	\$ 3,500.00	2,732.32	78.1%
Donations	1610	16,094.62	9,194.62	57.1%	5,880.00	5,880.00	100.0%
Refund of Prior Year Expenditure	1680	1,422.21	-	0.0%	-	-	N/A
Local CNP	1700	41,722.66	6,735.55	16.1%	39,596.15	6,706.98	16.9%
Foundation and Salary Incentive Aid	3210	1,628,682.37	187,653.18	11.5%	1,833,530.42	317,435.48	17.3%
Flexible Benefit Allowance	3250	162,086.88	20,839.98	12.9%	164,427.36	30,531.64	18.6%
Reading Sufficiency (prj 367)	3415	18,207.68	-	0.0%	18,000.00	-	0.0%
State Textbooks (prj 333)	3420	12,356.76	1,857.32	15.0%	14,838.52	14,838.52	100.0%
School Resource Officer (prj 376)	3690	-	-	N/A	92,000.00	-	0.0%
State CNP	3700	938.96	-	0.0%	892.01	-	0.0%
Title I pt. A (prj 511)	4210	42,976.41	-	0.0%	114,179.24	-	0.0%
Title II pt. A (prj 541)	4271	7,806.13	-	0.0%	16,831.53	-	0.0%
Special Education - Prof Dev (prj 615)	4310	863.39	-	0.0%	-	-	N/A
Special Education - Flow Through (prj 621)	4310	43,890.99	-	0.0%	44,530.44	-	0.0%
Preschool (prj 641)	4340	235.78	-	0.0%	378.62	-	0.0%
Title IV, pt. A (prj 552)	4442	10,000.00	-	0.0%	10,000.00	-	0.0%
CSP Grant (Proj. 771)	4462	142,548.57	87,766.59	61.6%	-	-	N/A
Stronger Connections Grant (prj 715)	4689	-	-	N/A	347,883.64	-	0.0%
OSDH Reopening Schools (prj 723)	4689	89,393.47	-	0.0%	-	-	N/A
ESSER III (prj 795)	4689	145,676.95	-	0.0%	108,885.11	-	0.0%
Federal Meal Reimbursement	4700	115,457.71	8,629.91	7.5%	95,516.04	10,435.38	10.9%
Prior Year Federal Revenue	4000	156,309.92	156,309.92	100.0%	2,306.15	2,306.15	100.0%
Total revenue		<u>2,636,679.96</u>	<u>478,987.07</u>	18.2%	<u>2,913,175.23</u>	<u>390,866.47</u>	13.4%
<u>Expenditures</u>							
Payroll		1,664,300.65	287,955.20	17.3%	2,078,831.72	376,229.44	18.1%
Accounts Payable		<u>709,004.11</u>	<u>174,521.99</u>	24.6%	<u>1,027,493.40</u>	<u>214,950.37</u>	20.9%
Total expenditures		<u>2,373,304.76</u>	<u>462,477.19</u>	19.5%	<u>3,106,325.12</u>	<u>591,179.81</u>	19.0%
Revenue over (under) expenses		263,375.20	16,509.88		(193,149.89)	(200,313.34)	
Net Assets (beginning)	6110	79,053.67	79,053.67	100.0%	343,153.39	343,153.39	100.0%
Other Financing Sources (Uses): Lapsed/Estopped		<u>724.52</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Ending Net Assets		<u>\$ 343,153.39</u>	<u>95,563.55</u>		<u>\$ 150,003.50</u>	<u>142,840.05</u>	

SUPPLEMENTAL INFORMATION

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
GENERAL FUND -SUPPLEMENTAL REPORT OF REVENUE BY MONTH - CASH BASIS

	<u>Totals</u>	<u>July</u>	<u>August</u>	<u>September</u>
Donations - TFCU for car tags (prj 007)	-	-	-	-
Donations	5,880.00	-	5,880.00	-
Refunds and Other Local	2,732.32	2,732.32	-	-
Local Child Nutrition Program	6,706.98	-	3,142.96	3,564.02
State Aid	317,435.48	-	158,717.74	158,717.74
Flexible Benefits Allowance	30,531.64	-	14,798.46	15,733.18
State Textbooks (prj 333)	14,838.52	-	14,838.52	-
Stronger Connections Grant (prj 715)	2,116.36	2,116.36	-	-
COVID Prevention (prj 723)	189.79	189.79	-	-
Federal Child Nutrition Program	10,435.38	-	-	10,435.38
	<u>390,866.47</u>	<u>5,038.47</u>	<u>197,377.68</u>	<u>188,450.32</u>

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2022-23 Actuals	2023-24 Original Budget	2023-24 As of 9/30/23	% of YTD to Budg.
General Fund & Local Codes (Proj. 000)					
Salaries	100	\$ 1,013,955.47	1,036,257.32	225,481.94	21.76%
Employee Benefits	200	224,277.02	318,781.19	49,971.31	15.68%
Worker's Comp./State Unempl.	270-280	1,489.00	12,000.00	1,836.00	15.30%
Administrative Services	310	27,020.00	18,000.00	1,500.00	8.33%
Educational Services	320	8,032.00	30,500.00	3,501.00	11.48%
Accounting Services	331	23,750.00	24,600.00	4,650.00	18.90%
Medical Services	336	25,235.00	46,000.00	-	0.00%
Security Services	344	2,271.00	3,023.00	190.00	6.29%
Legal Services	354	3,475.00	12,000.00	50.00	0.42%
Professional Development	359	578.76	-	-	N/A
Water Service	411	7,072.30	8,500.00	2,758.58	32.45%
Cleaning Services	421	34,588.40	67,500.00	9,236.10	13.68%
Disposal Services	423	2,914.17	4,500.00	960.91	21.35%
Pest Control	424	350.00	500.00	350.00	70.00%
Lawn Care Services	426	7,853.15	12,999.25	4,888.83	37.61%
Repairs and Maintenance Services	430	65,053.09	54,488.58	14,665.75	26.92%
Insurance Services	520	62,009.00	82,430.00	80,728.00	97.94%
Communications Services	530	10,593.69	16,340.00	4,367.00	26.73%
Advertising	540	199.50	1,200.00	197.40	16.45%
Printing Services	550	674.25	3,000.00	-	0.00%
Out-of-District Travel	580	1,098.98	1,860.00	-	0.00%
General Supplies	600	11,737.42	79,321.00	13,681.54	17.25%
Building/Janitorial Supplies	618	12,351.02	18,200.00	7,527.30	41.36%
Electricity	624	26,604.32	25,000.00	9,325.33	37.30%
Natural Gas	627	9,417.84	10,000.00	641.52	6.42%
Books	640	28,641.86	42,500.00	-	0.00%
Furniture and Fixtures	651	1,349.05	7,500.00	319.90	4.27%
Technology Supply/Software	653	12,685.33	15,032.00	9,459.25	62.93%
Machines	656	-	500.00	-	0.00%
Awards, Gifts, Decorations	680	54.98	1,508.60	1,824.63	120.95%
Landscaping	714	-	2,099.25	2,099.25	100.00%
Equipment	730	8,762.73	14,477.00	-	0.00%
Sponsor Fees	805	16,966.85	20,000.00	3,174.36	15.87%
Dues and Fees	810	7,655.95	6,923.99	4,963.50	71.69%
Registrations	860	1,475.00	10,500.00	-	0.00%
Subtotal		1,660,192.13	2,008,041.18	458,349.40	22.83%
Donations - Inasmuch (Proj. 001)					
Office Supplies and Tech	600	-	5,950.00	5,950.00	100.00%
Subtotal		-	5,950.00	5,950.00	100.00%
TFCU (Proj. 007)					
Printing	550	979.95	-	-	N/A
Technology/Furniture and Fixtures	730	440.05	-	-	N/A
Subtotal		1,420.00	-	-	N/A
Rotary (Proj. 011)					
General Supplies	600	5,014.79	-	-	N/A
Subtotal		5,014.79	-	-	N/A
Child Nutrition Program (Proj. various CNP)					
Cleaning/Disposal Services	420	1,450.00	2,000.00	775.00	38.75%
Food Service Management	570	138,959.96	175,000.00	17,831.32	10.19%
Kitchen Products and Supplies	600	1,003.08	1,130.00	630.00	55.75%
Subtotal		141,413.04	178,130.00	19,236.32	10.80%

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2022-23 Actuals	2023-24 Original Budget	2023-24 As of 9/30/23	% of YTD to Budg.
Flexible Benefit Allowance (Proj. 331-335)					
Salaries/Employee Benefits	100-299	164,442.28	214,908.10	36,250.00	16.87%
State Textbooks (Proj. 333)					
Books	640	17,145.49	14,838.52	-	0.00%
Subtotal		17,145.49	14,838.52	-	0.00%
Reading Sufficiency (Proj. 367)					
Professional Development	359	-	2,400.00	-	0.00%
General Supplies	600	3,805.22	39.95	39.95	100.00%
Registrations	860	-	1,320.00	1,320.00	100.00%
Subtotal		3,805.22	3,759.95	1,359.95	36.17%
School Resource Officer (Proj. 376)					
Security Services	344	-	35,000.00	630.00	1.80%
Bldg Repair/Maint	430	-	41,300.00	-	0.00%
Technology/Furniture and Fixtures	650	-	200.00	-	0.00%
Equipment	700	-	15,500.00	2,397.95	15.47%
Subtotal		-	92,000.00	3,027.95	3.29%
Title I, Part A (Proj. 511)					
Salaries/Employee Benefits	100-299	55,615.83	86,150.00	16,275.55	18.89%
General Supplies	600	-	900.00	-	0.00%
Subtotal		55,615.83	87,050.00	16,275.55	18.70%
Special Education Prof Dev (Proj. 615)					
Professional Development	359	750.00	400.00	-	0.00%
General Supplies	600	-	-	-	N/A
Dues, Fees and Registrations	800	40.00	100.00	-	0.00%
Subtotal		790.00	500.00	-	0.00%
Special Education (Proj. 621)					
Salaries/Employee Benefits	100-299	29,437.77	29,000.00	5,182.60	17.87%
Medical Services	336	11,104.22	15,000.00	1,751.38	11.68%
Subtotal		40,541.99	44,000.00	6,933.98	15.76%
Preschool (Proj. 641)					
Salaries/Employee Benefits	100-299	-	-	-	N/A
Medical Services	336	235.78	378.62	378.62	100.00%
Subtotal		235.78	378.62	378.62	100.00%
Stronger Connections Grant (Proj. 715)					
Salaries/Employee Benefits	100-299	-	284,850.00	19,117.31	6.71%
Professional Services	300	-	9,400.00	-	0.00%
Out-of-District Travel	580	1,257.36	742.64	-	0.00%
General Supplies	600	-	28,750.00	350.00	1.22%
Dues, Fees and Registrations	800	8,590.00	24,141.00	-	0.00%
Subtotal		9,847.36	347,883.64	19,467.31	5.60%
OSDH Reopening Schools (Proj. 723)					
Salaries/Employee Benefits	100-299	43,278.34	-	-	N/A
Building Services	400	38,690.06	-	-	N/A
Subtotal		81,968.40	-	-	N/A

WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
STATEMENT OF EXPENSES BY PROJECT/OBJECT
- GENERAL FUND - CASH BASIS

Classification (Project-Object)	Object	2022-23 Actuals	2023-24 Original Budget	2023-24 As of 9/30/23	% of YTD to Budg.
CSP Grant - OPSRC (Proj. 771)					
Educational Services	320	2,045.00	-	-	N/A
Legal Services	354	4,645.00	-	-	N/A
Travel	580	512.07	-	-	N/A
Office/Instructional Supplies	619	6,812.58	-	-	N/A
Books/Periodicals	640	18,682.60	-	-	N/A
Durable Goods (machines, appliances, tech)	650	287.97	-	-	N/A
Awards, Gifts, Decorations	682	1,501.08	-	-	N/A
Technology Related Hardware/Software	730	19,032.21	-	-	N/A
Fees/Registrations	800	4,060.00	-	-	N/A
Subtotal		<u>57,578.51</u>	<u>-</u>	<u>-</u>	N/A
ESSER III (Proj. 795)					
Salaries/Employee Benefits	100-299	133,293.94	108,885.11	23,950.73	22.00%
Subtotal		<u>133,293.94</u>	<u>108,885.11</u>	<u>23,950.73</u>	22.00%
Grand Total		<u>2,373,304.76</u>	<u>3,106,325.12</u>	<u>591,179.81</u>	19.03%
Payroll Expenses	100-200	1,664,300.65	2,078,831.72	376,229.44	18.10%
Non-Payroll Expenses	300-900	709,004.11	1,027,493.40	214,950.37	20.92%
Totals		<u>\$ 2,373,304.76</u>	<u>3,106,325.12</u>	<u>591,179.81</u>	19.03%

**WESTERN GATEWAY ELEMENTARY SCHOOL - 2023-24 FISCAL YEAR
SUPPLEMENTAL THREE YEAR COMPARISON OF EXPENSES - CASH BASIS**

		2021-22 Expenditures		2022-23 Expenditures		2023-24 Expenditures	
		<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	\$	20,804.88	16,830.75	17,635.85	29,344.27	21,295.35	53,130.38
August		97,575.92	29,918.58	130,819.56	89,090.65	176,214.68	75,007.36
September		97,176.77	137,002.14	139,499.79	56,087.07	178,719.41	86,812.63
October		97,149.76	115,862.40	139,858.71	74,400.95	-	-
November		95,509.25	46,685.02	136,577.50	40,878.23	-	-
December		94,081.25	34,289.35	136,016.04	56,607.85	-	-
January		96,890.38	96,799.71	138,582.93	37,752.63	-	-
February		92,688.72	38,622.04	139,548.25	64,042.45	-	-
March		93,798.64	82,574.40	139,327.39	51,073.65	-	-
April		102,060.23	101,466.22	138,323.06	41,622.21	-	-
May		108,193.39	36,242.30	390,539.07	51,632.02	-	-
June		169,487.35	143,287.20	17,572.50	116,472.13	-	-
		<u>\$ 1,165,416.54</u>	<u>879,580.11</u>	<u>1,664,300.65</u>	<u>709,004.11</u>	<u>376,229.44</u>	<u>214,950.37</u>
		<u>2,044,996.65</u>		<u>2,373,304.76</u>		<u>591,179.81</u>	

		2021-22 Expenditures		2022-23 Expenditures		2023-24 Expenditures	
		<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>	<u>Salary</u>	<u>Non-salary</u>
July	\$	20,804.88	16,830.75	17,635.85	29,344.27	21,295.35	53,130.38
August		97,575.92	29,918.58	130,819.56	89,090.65	176,214.68	75,007.36
September		97,176.77	137,002.14	139,499.79	56,087.07	178,719.41	86,812.63
October		-	-	-	-	-	-
November		-	-	-	-	-	-
December		-	-	-	-	-	-
January		-	-	-	-	-	-
February		-	-	-	-	-	-
March		-	-	-	-	-	-
April		-	-	-	-	-	-
May		-	-	-	-	-	-
June		-	-	-	-	-	-
		<u>\$ 215,557.57</u>	<u>183,751.47</u>	<u>287,955.20</u>	<u>174,521.99</u>	<u>376,229.44</u>	<u>214,950.37</u>
		<u>399,309.04</u>		<u>462,477.19</u>		<u>591,179.81</u>	

Western Gateway Elementary School Inc.
Revenue/Expenditure Summary

Options: Fund: 21, Date Range: 7/2/2023 - 9/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
318 REDBUD SCHOOL FUNDING ACT	\$58,913.90	\$0.00	\$0.00	\$0.00	\$58,913.90	\$0.00	\$58,913.90
Total	\$58,913.90	\$0.00	\$0.00	\$0.00	\$58,913.90	\$0.00	\$58,913.90

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 81, Date Range: 7/2/2023 - 9/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00	(\$17,000.00)
001 INASMUCH FOUNDATION	\$288,376.62	\$0.00	\$0.00	\$16,375.10	\$272,001.52	\$9,753.86	\$262,247.66
002 WCF DONATION	\$128,229.62	\$104,000.00	\$0.00	\$155,000.01	\$77,229.61	\$344,999.99	(\$267,770.38)
005 CROSSFIRST BANK (PLAYGROUND)	\$2,756.01	\$0.00	\$0.00	\$0.00	\$2,756.01	\$2,700.00	\$56.01
007 TFCU	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00
008 NEW HORIZONS FNDTN - AMZN	\$1,769.19	\$12,000.00	\$0.00	\$3,122.48	\$10,646.71	\$8,877.52	\$1,769.19
009 KIRKPATRICK GRANT	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
285 CNP LOCAL	\$13.25	\$0.00	\$0.00	\$0.00	\$13.25	\$1,000.00	(\$986.75)
Total	\$422,444.69	\$121,000.00	\$0.00	\$179,497.59	\$363,947.10	\$384,331.37	(\$20,384.27)

Western Gateway Elementary School Inc.
Revenue/Expenditure Summary

Options: Fund: 86, Date Range: 7/2/2023 - 9/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
000 NONCATEGORICAL FUNDS	\$191,901.88	\$115,599.97	\$0.00	\$333,788.07	(\$26,286.22)	\$2,565.82	(\$28,852.04)
Total	\$191,901.88	\$115,599.97	\$0.00	\$333,788.07	(\$26,286.22)	\$2,565.82	(\$28,852.04)

Western Gateway Elementary School Inc.**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 7/2/2023 - 9/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
815 WGES GENERAL ACTIVITY	\$30,294.34	\$3,964.00	\$0.00	\$5,959.60	\$28,298.74	\$0.00	\$28,298.74
816 OSO FAMILY FUND	\$1,655.63	\$467.75	\$0.00	\$283.45	\$1,839.93	\$147.05	\$1,692.88
Total	\$31,949.97	\$4,431.75	\$0.00	\$6,243.05	\$30,138.67	\$147.05	\$29,991.62